



Trustees' Financial Summary

FY2015-16

Submit ID: 1207-97399788

**** Recalculated ****

21 Hill County

1207 Rocky Boy Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Deborah Arkinson **Phone #:** (406) 395-4291

(Signature)

(Date)

Chair, Board of Trustees: Theodore Russette III

(Signature)

(Date)

County Superintendant Diane McLean

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
013	Aggregate Reim/Indirects	LOCAL		Local
028	HillDale Colony Share for Teacher Salary	LOCAL		
031	State Technology - Timber Revenue	STATE		
032	Medicaid	STATE	Unknown	State
040	MT Breakfast Program - No Kid Hungry Grant	FEDERAL		10.553
048	HillDale Colony Share for Teacher Salary	LOCAL		
062	School Nutrition Equipment Assistance	STATE	21-12072015EG	10.579
102	Title VIII Impact Aid 8007(b) Construction	FEDERAL	S041B142911	84.041C
156	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	02112071415	84.367
157	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	02112071416	84.367
172	Native American Children in Schools Program	FEDERAL		84.365C
173	Native American Children in Schools Program	FEDERAL		84.365C
174	Native American Children in /schools Program	FEDERAL		84.365C
180	Pre-School Development	STATE		84.419A
202	Title VII, Indian Education	FEDERAL	S060A140178	84.060
203	Title VII, Indian Education	FEDERAL	S060A150178	84.060
325	Title I - Schoolwide	FEDERAL	02112073215	Federal
326	Title I - Schoolwide	FEDERAL	02112073216	Federal
443	Johnson O'Malley (JOM)	FEDERAL	132-443	15.130
444	Johnson O'Malley (JOM)	FEDERAL	132-444	15.130
525	Head Start	FEDERAL	90CI98701/01	93.600
526	Head Start	FEDERAL	90CI89702	93.600
535	Early Head Start	FEDERAL	90CI98701/01	93.600
536	Early Head Start	FEDERAL	90CI98702	93.600
582	Head Start Food Program	FEDERAL		
583	Head Start Food Program	FEDERAL	989-583	
584	Head Start Food Program	FEDERAL	989-584	10.558
633	GEAR UP	FEDERAL	115-633	84.334
634	GEAR UP	FEDERAL	115-634	84.334
644	GEAR UP	FEDERAL	115-634	84.334

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	216,268.34	33,959.37	300,114.06	(2,381.21)
02	Taxes Receivable - Real and Personal (120-149)	69.49		927.28	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				26,101.90
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	216,337.83	33,959.37	301,041.34	23,720.69
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	69.49		927.28	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	216,268.34	33,959.37	300,114.06	23,720.69
52	TOTAL FUND BALANCE/EQUITY	216,268.34	33,959.37	300,114.06	23,720.69
53	TOTAL LIABILITIES AND FUND BALANCE	216,337.83	33,959.37	301,041.34	23,720.69

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**** Recalculated ****

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	746.46	27,663.32	96,945.14	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			219,547.15	
06	Other Current Assets (190-210)			774.86	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	746.46	27,663.32	317,267.15	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			17.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			17.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)			0.02	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	746.46	27,663.32	317,250.13	
52	TOTAL FUND BALANCE/EQUITY	746.46	27,663.32	317,250.13	
53	TOTAL LIABILITIES AND FUND BALANCE	746.46	27,663.32	317,267.15	

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1207 Rocky Boy Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			33,348.00	24,534.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			33,348.00	24,534.15
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			33,348.00	24,534.15
52	TOTAL FUND BALANCE/EQUITY			33,348.00	24,534.15
53	TOTAL LIABILITIES AND FUND BALANCE			33,348.00	24,534.15

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**** Recalculated ****

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,334,991.40	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,334,991.40	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			1,247.68	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			1,247.68	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			800.00	
48	Fund Balance for Budget			5,332,943.72	
52	TOTAL FUND BALANCE/EQUITY			5,333,743.72	
53	TOTAL LIABILITIES AND FUND BALANCE			5,334,991.40	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,134.69	988.79		275,679.06
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	54,134.69	988.79		275,679.06
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	54,134.69	988.79		275,679.06
52	TOTAL FUND BALANCE/EQUITY	54,134.69	988.79		275,679.06
53	TOTAL LIABILITIES AND FUND BALANCE	54,134.69	988.79		275,679.06

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,540.97	5,301.79		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	97,540.97	5,301.79		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	97,540.97	5,301.79		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	97,540.97	5,301.79		
53	TOTAL LIABILITIES AND FUND BALANCE	97,540.97	5,301.79		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)	56,049.00			
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	56,049.01			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	9,087.00			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)	153.00			
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	9,240.00			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)	46,809.01			
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	46,809.01			
53	TOTAL LIABILITIES AND FUND BALANCE	56,049.01			

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	56,992.05			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	56,992.05			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	56,992.05			
52	TOTAL FUND BALANCE/EQUITY	56,992.05			
53	TOTAL LIABILITIES AND FUND BALANCE	56,992.05			



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	206,881.38	187,862.33		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	206,881.38	187,862.33		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	206,881.38	187,862.29		
25	Other Current Liabilities (621-679)		0.04		
35	TOTAL LIABILITIES	206,881.38	187,862.33		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	206,881.38	187,862.33		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	8,875.67	7,282.27
1190	Penalties and Interest on Taxes	0.00	0.02
3110	Direct State Aid	1,123,588.54	1,151,598.86
3111	Quality Educator	111,519.72	114,082.11
3112	At Risk Student	39,172.58	37,204.89
3113	Indian Education For All	8,853.60	8,957.52
3114	American Indian Achievement Gap	77,600.00	78,310.00
3115	State Spec Ed Allowable Cost Pymt to Districts	66,076.50	64,864.80
3116	Data For Achievement	6,510.00	8,580.00
3118	Natural Resource Development	8,006.88	12,928.54
3120	State Guaranteed Tax Base Aid	866,469.12	916,861.68
3444	State School Block Grant	1,630.60	1,630.60
3445	State Combined Fund School Block Grant	0.00	5,413.35
3446	SB96 Block Grant Reimbursement	108.84	0.00
3460	Montana Oil and Gas Tax	2,117.74	2,291.54
6100	Material Prior Period Revenue Adjustments	168.36	960.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,320,698.15	2,410,966.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,643,229.57	1,598,402.86
			2XX	Personal Services - Employee Benefits	38,441.61	52,850.53
			4XX	Purchased Property Services	555.66	1,079.37
			5XX	Other Purchased Services	12,964.20	16,866.70
			6XX	Supplies and Materials	15,532.95	44,474.27
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	85,487.42	83,850.49
			2XX	Personal Services - Employee Benefits	1,183.66	1,649.51
			6XX	Supplies and Materials	0.00	710.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	110,969.29	105,952.07
			2XX	Personal Services - Employee Benefits	5,960.18	6,368.34
			5XX	Other Purchased Services	191.23	437.72
			6XX	Supplies and Materials	19,503.25	27,212.82
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	98,412.87	96,913.52



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	1,608.26	1,824.95	
			3XX Purchased Professional and Technical Services	1,704.70	1,740.13	
			5XX Other Purchased Services	3,149.75	4,189.33	
			6XX Supplies and Materials	1,018.43	800.00	
			810 Dues and Fees	106.56	101.00	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	143,835.50	141,657.25	
			2XX Personal Services - Employee Benefits	1,971.51	2,833.15	
			3XX Purchased Professional and Technical Services	937.00	937.50	
			4XX Purchased Property Services	0.00	365.00	
			6XX Supplies and Materials	950.17	1,359.92	
			26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	35,420.51	32,827.30	
			6XX Supplies and Materials	20,044.41	16,300.00	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	100,896.10	147,456.49	
			2XX Personal Services - Employee Benefits	1,419.51	2,949.13	
			5XX Other Purchased Services	261.36	0.00	
			6XX Supplies and Materials	488.76	5,410.44	
			62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	7,268.00	7,135.13	
			710 School Sponsored Extracurricular Activities			
			34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	855.44	2,373.00	
			2XX Personal Services - Employee Benefits	0.00	93.00	
			6XX Supplies and Materials	1,502.06	500.00	
910			1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction			
			1XX Personal Services - Salaries	24,877.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,380,746.92</u>	<u>2,407,620.92</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					212,923.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,410,966.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,407,620.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					216,268.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	2220 County On-Schedule Trans Reimb	54,144.12	52,886.22
	3210 State On-Schedule Trans Reimb	54,373.18	53,626.04
	3444 State School Block Grant	252.05	252.05
	3445 State Combined Fund School Block Grant	5,413.35	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,747.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,930.25	106,764.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	50,192.19	59,171.00
			2XX Personal Services - Employee Benefits	3,953.45	2,008.30
			6XX Supplies and Materials	50,176.93	33,840.00
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	10,996.49	9,941.86
			2XX Personal Services - Employee Benefits	871.45	777.55
			6XX Supplies and Materials	2,841.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				119,031.88	105,738.71

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	32,933.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,764.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,738.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,959.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	119,081.24	92,284.81
	1190 Penalties and Interest on Taxes	0.00	0.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>119,081.24</u>	<u>92,285.04</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		0.00	111,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>111,300.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					319,129.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					92,285.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					111,300.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					300,114.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1632 Daily Adult Sales	9,307.40	6,257.34
	1636 Summer Program - Adult Sales	849.00	2,626.50
	3220 State Food Services Match	28,019.83	0.00
	4550 Federal Child Nutrition	354,900.84	372,970.27
	4552 Fresh Fruit And Vegetable	20,525.80	18,320.21
	6100 Material Prior Period Revenue Adjustments	-200.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		413,402.87	400,174.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	117,537.90	103,989.14
			2XX Personal Services - Employee Benefits	8,481.07	7,821.62
			6XX Supplies and Materials	248,166.85	238,086.51
			8XX Other Expenditures	39,802.81	47,643.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				413,988.63	397,540.63

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	21,087.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	400,174.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	397,540.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,720.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.63	2.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.63</u>	<u>2.08</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance						744.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						746.46	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	572,918.15	622,185.24
	6100 Material Prior Period Revenue Adjustments	0.00	294.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		572,918.15	622,479.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	395,620.02	308,487.18	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	14,677.89	14,139.21	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	28,344.77	26,997.09	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	30,548.97	23,144.74	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	52,083.81	54,613.79	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	19,236.26	24,042.48	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	47,393.74	44,476.34	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	30,115.05	31,804.17	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	24,303.52	32,247.09	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,722.11	1,205.53	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,765.00	7,875.00	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,030.77	954.15	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,921.17	5,771.73	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	28,255.02	27,106.79	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				685,018.10	602,865.29	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					8,048.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					622,479.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					602,865.29	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,663.32	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
013	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	4,350.00
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	160,971.00
	6100 Material Prior Period Revenue Adjustments	8,664.21
032	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	170,304.34
048	HillDale Colony Share for Teacher Salary	
	1900 Other Revenue from Local Sources	21,256.56
062	School Nutrition Equipment Assistance	
	4650 Federal Miscellaneous Grants from OPI	575.18
156	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	30,328.14
157	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	51,445.05
172	Native American Children in Schools Program	
	6100 Material Prior Period Revenue Adjustments	115.20
173	Native American Children in Schools Program	
	4100 Federal Miscellaneous Grants - Direct from Feds	3,790.05
	6100 Material Prior Period Revenue Adjustments	259.14
174	Native American Children in /schools Program	
	4100 Federal Miscellaneous Grants - Direct from Feds	194,080.38
180	Pre-School Development	
	4100 Federal Miscellaneous Grants - Direct from Feds	1,487.52
202	Title VII, Indian Education	
	4130 Title VII Indian Education	1,152.11
203	Title VII, Indian Education	
	4130 Title VII Indian Education	113,258.00
325	Title I - Schoolwide	
	4940 Schoolwide Program	57,382.71
326	Title I - Schoolwide	
	4940 Schoolwide Program	324,381.78
443	Johnson O'Malley (JOM)	
	4140 Federal Johnson O'Malley (JOM)	9,331.63
	6100 Material Prior Period Revenue Adjustments	435.00
444	Johnson O'Malley (JOM)	
	4140 Federal Johnson O'Malley (JOM)	42,178.48
525	Head Start	
	4110 Head Start	576,321.39



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526 Head Start		
4110 Head Start		498,648.02
535 Early Head Start		
4110 Head Start		354,194.83
536 Early Head Start		
4110 Head Start		349,663.81
582 Head Start Food Program		
4550 Federal Child Nutrition		2,097.01
583 Head Start Food Program		
4550 Federal Child Nutrition		75,518.30
584 Head Start Food Program		
4550 Federal Child Nutrition		77,516.27
633 GEAR UP		
4710 GEAR UP		74,590.51
644 GEAR UP		
4710 GEAR UP		6,937.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u><u>3,211,234.42</u></u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
013	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries		7,593.61
			3XX Purchased Professional and Technical Services		109,150.02
			5XX Other Purchased Services		58,466.51
			6XX Supplies and Materials		19,332.60
			810 Dues and Fees		5,866.61
			8XX Other Expenditures		7,842.18
			013 Subtotal		<u>208,251.53</u>
028	HillDale Colony Share for Teacher Salary				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		484.44
			2XX Personal Services - Employee Benefits		81.72
			028 Subtotal		<u>566.16</u>
032	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		166,872.97
			032 Subtotal		<u>166,872.97</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
040	MT Breakfast Program - No Kid Hungry Grant				
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries		1,425.00
			2XX Personal Services - Employee Benefits		382.52
			040 Subtotal		1,807.52
048	HillDale Colony Share for Teacher Salary				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		17,948.19
			2XX Personal Services - Employee Benefits		3,308.37
			048 Subtotal		21,256.56
062	School Nutrition Equipment Assistance				
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries		367.04
			2XX Personal Services - Employee Benefits		96.14
			4XX Purchased Property Services		112.00
			062 Subtotal		575.18
102	Title VIII Impact Aid 8007(b) Construction				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		2,557.57
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments		19,991.45
			102 Subtotal		22,549.02
156	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		11,255.00
			2XX Personal Services - Employee Benefits		1,861.89
			3XX Purchased Professional and Technical Services		8,894.72
			5XX Other Purchased Services		8,316.53
			156 Subtotal		30,328.14
157	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		9,870.00
			2XX Personal Services - Employee Benefits		1,767.85
			3XX Purchased Professional and Technical Services		14,530.24
			5XX Other Purchased Services		24,837.96



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		439.00
			157 Subtotal		51,445.05
172	Native American Children in Schools Program				
	1XX Regular Education Programs - Elementary/Secondary				
	9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		115.20
			172 Subtotal		115.20
173	Native American Children in Schools Program				
	410 Miscellaneous Federal Grants Direct from Feds				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,377.98
			2XX Personal Services - Employee Benefits		671.21
			173 Subtotal		4,049.19
174	Native American Children in /schools Program				
	410 Miscellaneous Federal Grants Direct from Feds				
	1XXX Instruction				
			1XX Personal Services - Salaries		92,828.38
			2XX Personal Services - Employee Benefits		36,789.08
			3XX Purchased Professional and Technical Services		15,000.00
			4XX Purchased Property Services		1,200.00
			5XX Other Purchased Services		17,690.66
			6XX Supplies and Materials		15,973.26
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		14,599.00
			174 Subtotal		194,080.38
180	Pre-School Development				
	410 Miscellaneous Federal Grants Direct from Feds				
	1XXX Instruction				
			5XX Other Purchased Services		1,487.52
			180 Subtotal		1,487.52
202	Title VII, Indian Education				
	413 Title VII Indian Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,044.22
			2XX Personal Services - Employee Benefits		107.89
			202 Subtotal		1,152.11
203	Title VII, Indian Education				
	413 Title VII Indian Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		87,622.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		16,214.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		9,422.00
			203 Subtotal		113,258.00
325	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		40,370.02
			2XX Personal Services - Employee Benefits		6,784.29
			3XX Purchased Professional and Technical Services		8,985.00
			5XX Other Purchased Services		212.40
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		150.00
			5XX Other Purchased Services		560.00
			6XX Supplies and Materials		321.00
			325 Subtotal		57,382.71
326	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		265,889.87
			2XX Personal Services - Employee Benefits		47,672.91
			3XX Purchased Professional and Technical Services		2,500.00
			5XX Other Purchased Services		6,346.80
			6XX Supplies and Materials		697.20
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		275.00
			5XX Other Purchased Services		1,000.00
			326 Subtotal		324,381.78
443	Johnson O'Malley (JOM)				
	414 Federal Johnson O'Malley (JOM)				
		1XXX Instruction			
			1XX Personal Services - Salaries		4,915.49
			2XX Personal Services - Employee Benefits		755.47
			3XX Purchased Professional and Technical Services		3,225.00
			5XX Other Purchased Services		0.00
		21XX Support Services - Students			
			5XX Other Purchased Services		560.00
			8XX Other Expenditures		310.67
			443 Subtotal		9,766.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
444	Johnson O'Malley (JOM)				
	414	Federal Johnson O'Malley (JOM)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,040.10
			2XX Personal Services - Employee Benefits		3,984.91
			3XX Purchased Professional and Technical Services		150.00
			5XX Other Purchased Services		10,516.41
			6XX Supplies and Materials		4,223.06
		21XX	Support Services - Students		
			8XX Other Expenditures		1,264.00
			444 Subtotal		42,178.48
525	Head Start				
	411	Head Start			
		1XXX	Instruction		
			1XX Personal Services - Salaries		116,576.88
			2XX Personal Services - Employee Benefits		25,096.09
			5XX Other Purchased Services		2,923.57
			6XX Supplies and Materials		20,503.12
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		62,415.47
			2XX Personal Services - Employee Benefits		19,970.84
			5XX Other Purchased Services		7,121.10
			6XX Supplies and Materials		1,729.50
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		4,924.49
			5XX Other Purchased Services		2,592.12
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		39,795.67
			2XX Personal Services - Employee Benefits		8,755.99
			5XX Other Purchased Services		503.67
			6XX Supplies and Materials		18,665.16
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		39,431.62
			2XX Personal Services - Employee Benefits		11,355.39
			4XX Purchased Property Services		32,040.72
			5XX Other Purchased Services		6,452.75
			6XX Supplies and Materials		1,589.66
			7XX Property and Equipment Acquisition		18,192.00
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		25,430.39
			2XX Personal Services - Employee Benefits		9,323.48



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1207 Rocky Boy Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services		12,274.22
			5XX Other Purchased Services		8,311.35
			6XX Supplies and Materials		16,855.93
		31XX Food Services			
			1XX Personal Services - Salaries		14,678.36
			2XX Personal Services - Employee Benefits		4,879.54
			6XX Supplies and Materials		3,017.11
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		40,915.20
			525 Subtotal		<u>576,321.39</u>
526	Head Start				
	411 Head Start				
		1XXX Instruction			
			1XX Personal Services - Salaries		128,634.90
			2XX Personal Services - Employee Benefits		20,558.62
		21XX Support Services - Students			
			1XX Personal Services - Salaries		75,188.13
			2XX Personal Services - Employee Benefits		14,073.98
			5XX Other Purchased Services		11,147.79
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		8,342.87
			5XX Other Purchased Services		1,826.67
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		30,250.92
			2XX Personal Services - Employee Benefits		5,572.77
			5XX Other Purchased Services		302.00
			6XX Supplies and Materials		5,827.68
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries		34,823.52
			2XX Personal Services - Employee Benefits		7,512.45
			4XX Purchased Property Services		31,749.36
			5XX Other Purchased Services		4,199.13
			6XX Supplies and Materials		7,009.36
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		28,260.66
			2XX Personal Services - Employee Benefits		6,254.43
			4XX Purchased Property Services		6,661.27
			6XX Supplies and Materials		6,945.86
		31XX Food Services			
			1XX Personal Services - Salaries		22,764.85



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		4,580.42
			6XX Supplies and Materials		2,477.97
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		33,682.41
			526 Subtotal		498,648.02

535 Early Head Start

411 Head Start

1XXX Instruction

1XX Personal Services - Salaries	178,476.03
2XX Personal Services - Employee Benefits	40,521.57
6XX Supplies and Materials	10,178.74

21XX Support Services - Students

1XX Personal Services - Salaries	33,745.79
2XX Personal Services - Employee Benefits	2,631.70
5XX Other Purchased Services	390.31

221X Improvement of Instruction Services

3XX Purchased Professional and Technical Services	6,782.50
5XX Other Purchased Services	1,169.05

23XX Support Services - General Administration

1XX Personal Services - Salaries	20,591.91
2XX Personal Services - Employee Benefits	4,734.75
6XX Supplies and Materials	217.14

26XX Operation and Maintenance of Plant Services

6XX Supplies and Materials	1,698.83
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31XX Food Services

1XX Personal Services - Salaries	14,082.48
2XX Personal Services - Employee Benefits	4,446.72
6XX Supplies and Materials	700.00

62XX Resources Transferred to Other School Districts or Cooperatives

940 Indirect Costs	33,827.31
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535 Subtotal

354,194.83

536 Early Head Start

411 Head Start

1XXX Instruction

1XX Personal Services - Salaries	219,305.42
2XX Personal Services - Employee Benefits	35,440.62

21XX Support Services - Students

1XX Personal Services - Salaries	8,781.26
2XX Personal Services - Employee Benefits	1,649.43

221X Improvement of Instruction Services

3XX Purchased Professional and Technical Services	7,472.23
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		5,056.14
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		18,361.71
			2XX Personal Services - Employee Benefits		3,448.01
			6XX Supplies and Materials		1,262.00
		31XX Food Services			
			1XX Personal Services - Salaries		20,947.03
			2XX Personal Services - Employee Benefits		3,915.27
			6XX Supplies and Materials		9.02
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		24,015.67
			536 Subtotal		349,663.81
583	Head Start Food Program				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials		77,615.31
			583 Subtotal		77,615.31
584	Head Start Food Program				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials		77,516.27
			584 Subtotal		77,516.27
633	GEAR UP				
	471 GEAR UP				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		31,627.20
			2XX Personal Services - Employee Benefits		16,141.77
			5XX Other Purchased Services		16,567.04
			6XX Supplies and Materials		8,949.50
			810 Dues and Fees		1,305.00
			633 Subtotal		74,590.51
634	GEAR UP				
	471 GEAR UP				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		5,087.60
			2XX Personal Services - Employee Benefits		854.20
	494 Schoolwide Program				
		21XX Support Services - Students			
			5XX Other Purchased Services		996.00
			634 Subtotal		6,937.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,266,992.07



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					373,007.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,211,234.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,266,992.07 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					317,250.13 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 Aggregate Reim/Indirects	173,985.21	208,251.53	-34,266.32
028 HillDale Colony Share for Teacher Salary	0.00	566.16	-566.16
032 Medicaid	170,304.34	166,872.97	3,431.37
040 MT Breakfast Program - No Kid Hungry Grant	0.00	1,807.52	-1,807.52
048 HillDale Colony Share for Teacher Salary	21,256.56	21,256.56	0.00
062 School Nutrition Equipment Assistance	575.18	575.18	0.00
102 Title VIII Impact Aid 8007(b) Construction	0.00	22,549.02	-22,549.02
156 Title II, Part A, Teacher/Principal Train/Recruit	30,328.14	30,328.14	0.00
157 Title II, Part A, Teacher/Principal Train/Recruit	51,445.05	51,445.05	0.00
172 Native American Children in Schools Program	115.20	115.20	0.00
173 Native American Children in Schools Program	4,049.19	4,049.19	0.00
174 Native American Children in /schools Program	194,080.38	194,080.38	0.00
180 Pre-School Development	1,487.52	1,487.52	0.00
202 Title VII, Indian Education	1,152.11	1,152.11	0.00
203 Title VII, Indian Education	113,258.00	113,258.00	0.00
325 Title I - Schoolwide	57,382.71	57,382.71	0.00
326 Title I - Schoolwide	324,381.78	324,381.78	0.00
443 Johnson O'Malley (JOM)	9,766.63	9,766.63	0.00
444 Johnson O'Malley (JOM)	42,178.48	42,178.48	0.00
525 Head Start	576,321.39	576,321.39	0.00
526 Head Start	498,648.02	498,648.02	0.00
535 Early Head Start	354,194.83	354,194.83	0.00
536 Early Head Start	349,663.81	349,663.81	0.00
582 Head Start Food Program	2,097.01	0.00	2,097.01
583 Head Start Food Program	75,518.30	77,615.31	-2,097.01
584 Head Start Food Program	77,516.27	77,516.27	0.00
633 GEAR UP	74,590.51	74,590.51	0.00
634 GEAR UP	0.00	6,937.80	-6,937.80



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1207 Rocky Boy Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
644 GEAR UP	6,937.80	0.00	6,937.80
Total	3,211,234.42	3,266,992.07	-55,757.65



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	15,159.20	14,518.80
	1910 Rentals	34,429.76	31,379.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,588.96	45,898.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX	Personal Services - Salaries	0.00	305.76
			2XX	Personal Services - Employee Benefits	0.00	51.58
			4XX	Purchased Property Services	29,749.00	32,601.77
			6XX	Supplies and Materials	4,337.14	717.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,086.14	33,677.00	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					21,126.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,898.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,677.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,348.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	20.97	67.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20.97</u>	<u>67.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					24,466.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,534.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	957.45	5,758.07
	4820 Federal Impact Aid - Title VIII	2,414,601.83	2,484,019.37
	6100 Material Prior Period Revenue Adjustments	307.74	3,926.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,415,867.02	2,493,703.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	199,193.65	124,413.98
			2XX Personal Services - Employee Benefits	47,917.65	15,262.87
			4XX Purchased Property Services	2,327.25	801.65
			5XX Other Purchased Services	38,558.55	48,752.73
			6XX Supplies and Materials	33,489.80	42,231.98
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	19,496.94	15,166.04
			6XX Supplies and Materials	367.01	650.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	76,002.14	71,912.56
			3XX Purchased Professional and Technical Services	2,469.59	2,546.62
			4XX Purchased Property Services	1,061.87	0.00
			5XX Other Purchased Services	0.00	1,541.26
			6XX Supplies and Materials	41,453.96	47,622.67
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	107,794.28	70,033.47
			3XX Purchased Professional and Technical Services	972.03	170.00
			4XX Purchased Property Services	1,802.04	1,488.63
			5XX Other Purchased Services	9,884.37	13,125.46
			6XX Supplies and Materials	1,160.16	163.24
			810 Dues and Fees	399.60	403.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	184,220.35	207,648.55
			3XX Purchased Professional and Technical Services	191.25	1,302.79
			4XX Purchased Property Services	595.35	445.99
			5XX Other Purchased Services	696.18	258.88
			6XX Supplies and Materials	608.77	1,141.41
			810 Dues and Fees	1,050.00	240.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	121,334.20	152,438.19	
		3XX	Purchased Professional and Technical Services	2,128.00	11,638.12	
		5XX	Other Purchased Services	2,048.23	2,367.13	
		6XX	Supplies and Materials	5,537.26	9,633.01	
		810	Dues and Fees	17,322.50	16,859.25	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	295,601.21	279,051.05	
		2XX	Personal Services - Employee Benefits	1,086.75	576.56	
		3XX	Purchased Professional and Technical Services	7,466.16	10,758.14	
		440	Bldg & Grounds Repair and Main Services	0.00	110,738.57	
		4XX	Purchased Property Services	118,260.11	0.00	
		5XX	Other Purchased Services	26,478.80	29,478.25	
		6XX	Supplies and Materials	34,175.80	31,518.19	
		7XX	Property and Equipment Acquisition	0.00	3,831.36	
		810	Dues and Fees	1,500.00	1,241.00	
		8XX	Other Expenditures	2,152.60	7,609.44	
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	148,800.40	159,694.62	
		2XX	Personal Services - Employee Benefits	1,357.25	595.76	
		3XX	Purchased Professional and Technical Services	211.95	329.60	
		4XX	Purchased Property Services	32,739.04	37,681.54	
		5XX	Other Purchased Services	22,335.43	16,228.23	
		6XX	Supplies and Materials	56,877.66	45,010.14	
		4XXX Facilities Acquisition and Construction Services				
		3XX	Purchased Professional and Technical Services	0.00	0.00	
		810	Dues and Fees	0.00	0.46	
		52XX Capital Leases or Long Term Notes with Board of Investments				
		840	Principal On Debt	0.00	0.00	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	53,786.42	52,451.93	
		2XX	Personal Services - Employee Benefits	200.00	0.00	
		5XX	Other Purchased Services	400.00	415.27	
		6XX	Supplies and Materials	452.49	4,079.10	
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	0.00	1,222.78	
		4XX	Purchased Property Services	550.00	0.00	
		6XX	Supplies and Materials	590.13	600.00	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	6,816.07	5,056.54	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			5XX Other Purchased Services	1,309.28	1,467.13	
			6XX Supplies and Materials	6,762.94	4,578.32	
			810 Dues and Fees	60.25	71.75	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	31,139.47	37,174.10	
			4XX Purchased Property Services	0.00	306.98	
			5XX Other Purchased Services	3,542.78	3,508.52	
			6XX Supplies and Materials	13,542.35	5,930.96	
			810 Dues and Fees	700.38	375.00	
	860 Community Drug Free Programs					
		33XX Community Services				
			3XX Purchased Professional and Technical Services	3,718.71	2,162.67	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	60,746.58	77,325.44	
			2XX Personal Services - Employee Benefits	1,200.00	336.94	
			4XX Purchased Property Services	2,573.85	2,973.80	
			5XX Other Purchased Services	114.71	171.72	
			6XX Supplies and Materials	113,650.58	87,202.25	
			7XX Property and Equipment Acquisition	0.00	4,565.57	
	999 Undistributed					
		9999 Undistributed				
			971 Residual Equity Transfers Out	146,497.50	144,037.50	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,117,480.63	2,030,616.66	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					4,870,656.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,493,703.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,030,616.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	800.00	Less Last Year	800.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,333,743.72	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		66.73	0.00
	3281 State Technology Aid		2,741.23	2,708.80
031	State Technology - Timber Revenue			
	1510 Interest Earnings		0.00	157.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>2,807.96</u>	<u>2,866.69</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
		6XX	Supplies and Materials		49,649.64	0.00
031	State Technology - Timber Revenue					
	1XX Regular Education Programs - Elementary/Secondary					
	222X Educational Media Services					
		6XX	Supplies and Materials		0.00	8,557.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>49,649.64</u>	<u>8,557.35</u>

Schedule Of Changes Worksheet						Fund Code 28	
Beginning Fund Balance						59,825.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,866.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,557.35	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						54,134.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.79	2.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.79</u>	<u>2.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					986.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					988.79 (5)



Trustees' Financial Summary

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1207 Rocky Boy Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	24.73	24.76
	9710 Residual Equity Transfers In	146,497.50	144,037.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>146,522.23</u>	<u>144,062.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	105,000.00	110,000.00
			850 Interest on Debt	35,178.75	32,760.00
			860 Agent Fees/Issuance Costs	2,500.00	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>142,678.75</u>	<u>145,260.00</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	276,876.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	144,062.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	145,260.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	275,679.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.77	9.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9.77</u>	<u>9.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					97,531.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					97,540.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.54	14.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4.54</u>	<u>14.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					5,287.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,301.79 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

76 - Instructional Materials Ctr Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 76
PRC	Revenue	2015 Value	2016 Value	
	1970 Services Provided Other Funds	78,393.85	74,545.84	
	6100 Material Prior Period Revenue Adjustments	0.00	2,041.35	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		78,393.85	76,587.19	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 76
PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		1XX Personal Services - Salaries		58,877.04	58,237.83
		2XX Personal Services - Employee Benefits		9,137.06	9,194.80
		4XX Purchased Property Services		0.00	9,102.80
		5XX Other Purchased Services		35.30	51.75
		6XX Supplies and Materials		10,158.45	0.00
		7XX Property and Equipment Acquisition		5,854.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				84,061.85	76,587.18

Schedule Of Changes Worksheet						Fund Code 76
Beginning Fund Balance						46,809.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,587.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,587.18 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,809.01 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	48.93	157.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>48.93</u>	<u>157.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					56,834.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					157.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,992.05	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	100,828.60	147,456.49
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	2,294,156.08	2,204,593.77
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	7,452.64	32,124.58
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	823.00	1,324.73
XX	XXX	26XX	41X Energy Utility Services	129,816.96	124,897.13
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	79,655.35	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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1207 Rocky Boy Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	64,864.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	64,864.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	21,621.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	93,405.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	219,897.49
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	147,456.49	0.00	0.00	0.00	52,451.93
280	1XXX	2XX	2,949.13	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	415.27
280	1XXX	6XX	5,410.44	0.00	0.00	0.00	4,079.10
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	7,135.13	0.00	0.00	0.00	0.00
Totals			162,951.19	0.00	0.00	0.00	56,946.30

219,897.49

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Business	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Machinery and Equipment	68,197.00	0.00	0.00	0.00	68,197.00
Totals at Historical Cost	68,197.00	0.00	0.00	0.00	68,197.00
Depreciation					
Machinery and Equipment Accum	47,352.00	0.00	0.00	0.00	47,352.00
Total Accumulated Depreciation	47,352.00	0.00	0.00	0.00	47,352.00
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	20,845.00	0.00	0.00	0.00	20,845.00
Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	28,422.00	0.00	0.00	0.00	28,422.00
Buildings	7,955,460.00	0.00	0.00	0.00	7,955,460.00
Machinery and Equipment	728,339.00	0.00	0.00	0.00	728,339.00
Construction in Progress	856,590.00	0.00	0.00	0.00	856,590.00
Totals at Historical Cost	9,568,811.00	0.00	0.00	0.00	9,568,811.00
Depreciation					
Improvement Accum	4,713.00	0.00	0.00	0.00	4,713.00
Building Accum	3,673,620.00	0.00	0.00	0.00	3,673,620.00
Machinery and Equipment Accum	464,225.00	0.00	0.00	0.00	464,225.00
Total Accumulated Depreciation	4,142,558.00	0.00	0.00	0.00	4,142,558.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,426,253.00	0.00	0.00	0.00	5,426,253.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Business Activities							
Compensated Absences	8,704.00	0.00	0.00	0.00	8,704.00	0.00	0.00
Total Business Activity							
Non-bond Long-Term Liabilities	8,704.00	0.00	0.00	0.00	8,704.00	0.00	0.00
Governmental Activities *							
Compensated Absences	307,036.00	0.00	0.00	0.00	307,036.00	0.00	0.00
Other Post Employment Benefits	125,538.00	0.00	0.00	0.00	125,538.00	0.00	0.00
Other	155,000.00	0.00	0.00	0.00	155,000.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	587,574.00	0.00	0.00	0.00	587,574.00	0.00	0.00
Bond(s)							
05/25/2011	1,235,000.00	0.00	110,000.00	0.00	1,125,000.00	110,000.00	1,015,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,235,000.00	0.00	110,000.00	0.00	1,125,000.00	110,000.00	1,015,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,782,346.06	488,626.59	0.00	2,270,972.65
Net Pension - TRS	3,222,695.64	195,504.46	0.00	3,418,200.10